



Pinellas County

Staff Report

File #: 22-2281A, Version: 1

Subject:

Resolution supplementing the Fiscal Year 2023 Operating and Capital Budget for unanticipated fund balances in the General, Emergency Medical Service, STAR Center, Emergency Communication 911 System, Fire Districts, Surface Water Utility, Capital Projects, Airport Revenue and Operating, Solid Waste Renewal and Replacement, Water Revenue and Operating, Water Renewal and Replacement, Sewer Revenue and Operating, and Sewer Renewal and Replacement Funds. Fiscal Year 2023 Board Budget Amendment realigning the Sustainability and Resiliency Division's operating budget from County Administrator to the Office of Resilience and Asset Management.

Recommended Action:

Conduct a public hearing and adopt the attached resolution recognizing and appropriating unanticipated fund balance and revenue in the Fiscal Year (FY) 2023 budget as follows:

- The resolution carries forward unanticipated lapsed appropriation into the FY23 Budget for projects and expenses that did not progress as anticipated in FY22 as follows: General Fund \$1,028,119.00; Emergency Medical Service Fund \$6,044,534.00; STAR Center Fund (\$126,000.00); Emergency Communication 911 System Fund \$341,560.00; Fire Districts Fund \$1,866,730.00; Surface Water Utility Fund \$1,573,000.00; Capital Projects Fund \$79,416,000.00; Airport Revenue and Operating Fund \$2,067,000.00; Solid Waste Renewal and Replacement Fund \$4,128,000.00; Water Revenue and Operating Fund \$209,000.00; Water Renewal and Replacement Fund \$1,687,580.00; Sewer Revenue and Operating Fund \$3,426,620.00; Sewer Renewal and Replacement Fund \$9,797,320.00.
- Generally, unanticipated fund balances result when actual expenditures are less than those estimated during the budget development process and/or revenues exceed those anticipated. The FY23 actual beginning fund balances have exceeded the budget in the funds identified due principally to changes in expenditures not anticipated during budget development.
- For any projects that progressed ahead of schedule in FY22, the resolution reduces the FY23 capital budget by the same amount (no total change in funding).

Transfer the functions, staff, and budget of the Sustainability and Resiliency (SAR) Program from County Administration to the Office of Resilience and Asset Management (ORAM).

- Realign SAR's FY23 operating budget of \$201,257.90 to ORAM from County Administrator.
- ORAM will be responsible for SAR staff, services, and initiatives moving forward.
- There is no impact to the General Fund.

Strategic Plan:

Deliver First Class Services to the Public and Our Customers
5.2 Be responsible stewards of the public's resources

5.3 Ensure effective and efficient delivery of county services and support

Summary:

This attached resolution recognizes and appropriates unanticipated fund balance and revenues to provide sufficient budget in FY23 for operating budgets and capital improvement projects and reduces the FY23 Budget for projects that exceeded estimated expenditures in FY22.

The attached FY23 Board Budget Amendment realigns the Sustainability and Resiliency Division's (SAR) operating budget, \$201,257.90, from County Administrator to the Office of Resilience and Asset Management (ORAM). ORAM will be responsible for SAR staff, services, and initiatives moving forward.

Background Information:

Generally, unanticipated fund balances result when actual expenditures are less than those estimated during the budget development process and/or revenues exceed those anticipated. The FY23 actual beginning fund balances have exceeded the budgeted fund balances in the following funds due principally to expenditures not progressing as anticipated. This resolution carries forward unanticipated lapsed appropriation into the FY23 Budget for expenditures that did not progress as anticipated in FY22 as follows: General Fund \$1,028,119.00; Emergency Medical Service Fund \$6,044,534.00; STAR Center Fund (\$126,000.00); Emergency Communication 911 System Fund \$341,560.00; Fire Districts Fund \$1,866,730.00; Surface Water Utility Fund \$1,573,000.00; Capital Projects Fund \$79,416,000.00; Airport Revenue and Operating Fund \$2,067,000.00; Solid Waste Renewal and Replacement Fund \$4,128,000.00; Water Revenue and Operating Fund \$209,000.00; Water Renewal and Replacement Fund \$1,687,580.00; Sewer Revenue and Operating Fund \$3,426,620.00; Sewer Renewal and Replacement Fund \$9,797,320.00. This resolution also reduces the FY23 capital budget for projects that progressed ahead of schedule in FY22.

The attached FY23 Board Budget Amendment realigns the Sustainability and Resiliency Division's (SAR) operating budget, \$201,257.90, from County Administrator to the Office of Resilience and Asset Management (ORAM). ORAM will be responsible for SAR staff, services, and initiatives moving forward. There is no impact to the General Fund for this portion.

In accordance with Section 129.06(2), Florida Statutes, if the source of unanticipated receipts is not specifically associated with a particular purpose such as grants, donations or reimbursements, this budgetary action requires a public hearing. The public hearing was advertised in advance of the January 31, 2023 meeting. The attached resolution recognizes FY23 unanticipated beginning fund balance within the various funds identified and increases appropriation accordingly.

Fiscal Impact:

Approval of this resolution recognizes unanticipated beginning fund balance and unanticipated project revenue in the aggregate amount of \$111,459,463.00 in the General, Emergency Medical Service, STAR Center, Emergency Communication 911 System, Fire Districts, Surface Water Utility, Capital Projects, Airport Revenue and Operating, Solid Waste Renewal and Replacement, Water Revenue and Operating, Water Renewal and Replacement, Sewer Revenue and Operating, and Sewer Renewal and Replacement Funds and increases the respective cost centers and budgets accordingly. This resolution carries forward unanticipated lapsed appropriation into the FY23 Budget for expenditures that did not progress as anticipated in FY22 as follows: General Fund \$1,028,119.00; Emergency Medical Service Fund \$6,044,534.00; STAR Center Fund (\$126,000.00);

Emergency Communication 911 System Fund \$341,560.00; Fire Districts Fund \$1,866,730.00; Surface Water Utility Fund \$1,573,000.00; Capital Projects Fund \$79,416,000.00; Airport Revenue and Operating Fund \$2,067,000.00; Solid Waste Renewal and Replacement Fund \$4,128,000.00; Water Revenue and Operating Fund \$209,000.00; Water Renewal and Replacement Fund \$1,687,580.00; Sewer Revenue and Operating Fund \$3,426,620.00; Sewer Renewal and Replacement Fund \$9,797,320.00.

Approval of this FY23 Board Budget Amendment will realign the Sustainability and Resiliency Division's (SAR) FY23 operating budget, \$201,257.90, from County Administrator to the Office of Resilience and Asset Management (ORAM). There is no impact to the General Fund for this portion.

Staff Member Responsible:

Chris Rose, Director, Office of Management and Budget

Andrew Brown, Budget and Financial Management Analyst, Office of Management and Budget

Shane Kunze, Budget and Financial Management Analyst, Office of Management and Budget

Partners:

N/A

Attachments:

Resolution 23-XX

FY23 Capital Improvement Carry Forward Summary

Budget Amendment Dept Request Form Sust. & Res. To ORAM

Operating & Capital Outlay Dept Request Form

Combined Resolution Back up

Notice of Public Hearing

Budget Amendment Checklist